

Instructions for Completing Form 4258, T-102: Schedule of Other Tobacco Products Credit (Adjustments)

This schedule along with the return must be filed each month by all Michigan Licensed Wholesalers and Un-classified Acquirers of Other Tobacco Products. A return must be filed even if you do not have any tax due. In this instance simply check the "No Tax Due" box on the WT-100 or AT-100 form, sign the return and send it to the department.

How to Complete This Schedule

Check the appropriate box to indicate the schedule type. Mark one schedule type per form. Use a single line for each transaction or invoice. In some instances an invoice may be recorded more than once if there is more than one manufacturer's product on the invoice. Invoices that contain NPM's product must be recorded by each brand purchased from the NPM. Invoices that have more than one NPM Brand of Roll-Your-Own must have a separate line entry to report each different brand name. Note: Upon request, you will be required to submit actual credit memo(s) and/or affidavit(s) to the department.

Schedule Descriptions:

Schedule T-102a: This schedule is to be used to record all untaxed Other Tobacco Products returned to the manufacturers/distributors.

Schedule T-102b: This schedule is to be used to record all tax-paid Other Tobacco Products returned to the manufacturer/distributors or tax-paid Other Tobacco Products that are returned by customers and placed in tax-unpaid inventory.

Line 1. Enter your business name as it appears on the tobacco tax license.

Line 2. Enter the account number (FEIN, ME or TR Number) that appears on your tobacco tax license.

Line 3. Enter the license number from your state of Michigan Tobacco Products License.

Line 4. Enter the tax period for which you are reporting. (i.e. 01/2005).

Schedule Type: Select the appropriate schedule type. (Choose one).

Column 5. Enter the date the tobacco products were returned to the manufacturer, short shipment received, goods damaged, or bad debt determined.

Column 6. Enter the number on the claim/credit affidavit.

Column 7. Enter the reason for the claim/credit. Enter the two alpha character code indicating the reason for the claim. Visit www.michigan.gov/tobaccotaxes for a list of the codes.

Column 8. Enter the invoice number of the original tobacco purchase.

Column 9. Enter the tax period when the original tobacco purchase was reported (i.e., 12/2004).

Column 10. Enter the branch code if you have more than one location that submits its tax information under the same account number. The branch code is the State of Michigan License Number assigned to the branch.

Column 11. Enter the FEIN of the company the tobacco product was returned to, short shipped from or is the cause of the bad debt deduction.

Column 12. Enter the name of the company that the tobacco product was returned to, short shipped from or is the cause of the bad debt deduction.

Column 13. Enter the two alpha-character code indicating the type of business the tobacco was returned to/not received from. Visit www.michigan.gov/tobaccotaxes to view the codes.

Column 14. Enter the wholesale price which is defined as the actual price paid for the tobacco product including any tax, excluding any discounts.

Complete columns 15 through 19 only if the roll-your-own that you are reporting is manufactured by a non-participating manufacturer.

Column 15. Enter the Federal Employer Identification Number, TR or ME Number of the NPM.

Column 16. Enter the Name of the NPM.

Column 17. Enter the Non-participating manufacturer's three-digit brand code that can be obtained from our website www.michigan.gov/tobaccotaxes.

Column 18. List each brand of the NPM's Roll-Your-Own that was sold on a separate line for each invoice number. Some invoices may be recorded more than once.

Column 19. Enter the total weight of Roll-Your-Own returned for each manufacturer's brand.

Line 20. Total the wholesale price column and carry over to WT-100 and AT-100.

Line 21. Total the ounces column.

Due Date

Your return is due 20 days after the close of the month. To be filed timely, a return must be postmarked on or before the 20th of the month following the reporting period.

Late filed Returns:

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

Assembling Your return for mailing.

Assemble the supporting schedules that you attach to your return (WT-100 or AT-100) in ascending numerical order (i.e. T-101, T-102, etc.).

Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by Fax at (517) 636-4631, by e-mail at treas_tobaccotaxes@michigan.gov. The mailing address is Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available at www.michigan.gov/tobaccotaxes.

License Cancellation

See instructions on WT-100 or AT-100.

Name/Address/Ownership Changes

See instructions on WT-100 or AT-100.

Mailing Address

Mail completed return and schedules with the appropriate payment to:
Michigan Department of Treasury
P.O. Box 77628
Detroit, MI 48277